

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

In re:

PURDUE PHARMA L.P., *et al.*,

Debtors.<sup>1</sup>

Chapter 11

Case No. 19-23649

(Jointly Administered)

**NINETEENTH MONTHLY FEE STATEMENT OF GRANT THORNTON LLP FOR:  
(I) ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES  
INCURRED FOR RETENTION AS CONSULTANTS TO DEBTORS FOR THE PERIOD  
MARCH 1, 2023 TO MARCH 31, 2023; AND (II) PAYMENT OF ACCRUED BUT  
UNPAID INVOICES FOR SERVICES PERFORMED IN THE ORDINARY COURSE OF  
DEBTORS' BUSINESS THROUGH MARCH 31, 2023**

**Name of Applicant:** Grant Thornton LLP (“**Grant Thornton**”)

**Authorized to Provide Professional  
Services to:**

Debtors

**Date of Retention:**

**April 28, 2021** (*nunc pro tunc* to January 20, 2021) for Tax Consulting Services [Docket No. 2760]; **September 28, 2021** for Employee Tax Analysis and Valuation Services (effective September 1, 2021) [Docket No. 3831]; and **October 20, 2022** for Business Advisory Services (effective September 27, 2022) [Docket No. 5188]. The foregoing retentions are for services provided to Debtors by Grant Thornton in connection with the Plan and in furtherance of the administration of Debtors’ bankruptcy cases (as further identified and defined below, the “**Plan Services**”)

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<sup>1</sup> The Debtors in these cases, along with the last four digits of each Debtor’s registration number in the applicable jurisdiction, are as follows: Purdue Pharma L.P. (7484), Purdue Pharma Inc. (7486), Purdue Transdermal Technologies L.P. (1868), Purdue Pharma Manufacturing L.P. (3821), Purdue Pharmaceuticals L.P. (0034), Imbrium Therapeutics L.P. (8810), Adlon Therapeutics L.P. (6745), Greenfield BioVentures L.P. (6150), Seven Seas Hill Corp. (4591), Ophir Green Corp. (4594), Purdue Pharma of Puerto Rico (3925), Avrio Health L.P. (4140), Purdue Pharmaceutical Products L.P. (3902), Purdue Neuroscience Company (4712), Nayatt Cove Lifescience Inc. (7805), Button Land L.P. (7502), Rhodes Associates L.P., Paul Land Inc. (7425), Quidnick Land L.P. (7584), Rhodes Pharmaceuticals L.P. (6166), Rhodes Technologies (7143), UDF L.P. (0495), SVC Pharma L.P. (5717) and SVC Pharma Inc. (4014). The Debtors’ corporate headquarters is located at One Stamford Forum, 201 Tresser Boulevard, Stamford, CT 06901.

<b>Period for Which Compensation and Reimbursement is Sought (“Fee Period”):</b>	For the Plan Services: March 1, 2023 through March 31, 2023
	For OCB Tax Services (as defined below): Accrued but unpaid invoices for services performed in the ordinary course of Debtors’ business through March 31, 2023
<b>Amount of Compensation Sought as Actual, Reasonable and Necessary for Plan Services:</b>	\$42,029.00 (80% = \$33,623.20)
<b>Amount of Expense Reimbursement Sought as Actual, Reasonable and Necessary for Plan Services:</b>	\$8,331.00
<b>Amount of Compensation Sought as Actual, Reasonable and Necessary for Tax Services Provided to the Debtors in the Ordinary Course of Business (as further identified and defined below, the “OCB Tax Services”):</b>	\$54,435.00
<b>Total Compensation (80%) and Expenses (100%) for Plan Services, Plus Total Compensation (100%) for OCB Tax Services Requested in this Nineteenth MFS:</b>	\$96,389.20

## INTRODUCTION

Pursuant to sections 327, 330 and 331 of chapter 11 of the United States Code, Rule 2016 of the Federal Rules of Bankruptcy Procedure, Rule 2016-1 of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York, the *Order Authorizing the Retention and Employment of Grant Thornton LLP as Tax Restructuring Consultants for the Debtors Nunc Pro Tunc to January 20, 2021* [Docket No. 2760] (the “Retention Order”), the *Order Authorizing the Supplemental Retention and Employment of Grant Thornton LLP by the Debtors for Tax Analysis and Valuation Services Effective September 1, 2021* [Docket No. 3831] (the “Supplemental Retention Order”), the *Order Authorizing the Second Supplemental Retention and Employment of Grant Thornton LLP by the Debtors for Business*

*Advisory Services Effective September 27, 2022 [Docket No. 5188] (the “Second Supplemental Retention Order”), and the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals, dated November 21, 2019 [Docket No. 529] (the “Interim Compensation Order”), Grant Thornton submits this Nineteenth Monthly Fee Statement of Grant Thornton LLP for: (I) Allowance of Compensation and Reimbursement of Expenses Incurred for Retention as Consultants to Debtors for the Period March 1, 2023 to March 31, 2023; and (II) Payment of Accrued But Unpaid Invoices for Services Performed in the Ordinary Course of Debtors’ Business Through March 31, 2023 (this “Nineteenth MFS”).*

#### **SUMMARY OF SERVICES PROVIDED AND GRANT THORNTON’S RETENTION**

##### **A. Services Provided by Grant Thornton in the Ordinary Course of the Debtors’ Business Unrelated to the Bankruptcy Case**

1. Prior to September 15, 2019 (the “Petition Date”), the Debtors engaged Grant Thornton to provide tax-related services pursuant to the terms and conditions of that certain master agreement, dated June 1, 2018 (the “MSA”), and other related statements of work executed in connection therewith.
2. As previously disclosed in the Retention Order, the Debtors retained Grant Thornton after the Petition Date to continue to provide certain tax-related services to assist the Debtors in the ordinary course of their business operations (the “OCB Tax Services”), which work consisted of the following services:

- a. Sales and Use Tax Compliance Services: On August 11, 2020, the Debtors and Grant Thornton entered into that certain *Statement of Work for Sales and Use Tax Return Preparation Services*, pursuant to which Grant Thornton was retained to assist the Debtors with the generation of sales, use and other transactional tax returns by providing tax return compliance services. That

August 11, 2020 statement of work was subsequently replaced and superseded by that certain *Statement of Work for Sales and Use Tax Return Preparation Services*, dated March 2, 2021.

- b. 2020-2022 Tax Preparation Services: The Debtors and Grant Thornton have entered into the following statements of work for tax compliance services, pursuant to which Grant Thornton was retained to prepare the Debtors' federal and state tax returns, including extension calculations and estimated tax payments: (i) on December 7, 2020 for the 2020 taxable year (which work has been completed); (ii) on January 20, 2022 for the 2021 taxable year (which work has been completed); and (iii) on January 5, 2023 for the 2022 taxable year.
- c. Global Mobility Services: On June 18, 2020, the Debtors and Grant Thornton entered into that certain *Statement of Work for Global Mobility Services*, pursuant to which Grant Thornton was retained to provide tax compliance and consulting services for disclosures, review and execution related to United States and United Kingdom tax returns for the years 2015 through 2019. Such services included, among other things: (i) discovery of over-reporting of income; (ii) consultation on the approach to amendments; (iii) preparation of adjusted compensation figures for necessary years; (iv) preparation of tax equalization settlements for necessary years; (v) discussions on processes and filings with the Debtors and David Lundie; and (vi) assistance with responses to IRS and HMRC notices. On April 15, 2021, the Debtors and Grant Thornton entered into that certain *Statement of Work for GMS Compliance Services*,

pursuant to which Grant Thornton's engagement to provide Global Mobility Services was extended to the 2020 and 2021 tax years. On March 13, 2023, the Debtors and Grant Thornton entered into that certain *Statement of Work for GMS Compliance Services*, pursuant to which Grant Thornton's engagement to provide Global Mobility Services was extended to the 2022 and 2023 tax years.

3. Because the OCB Tax Services were being provided in the ordinary course of the Debtors' business and were unrelated to the administration of the bankruptcy cases, Grant Thornton understood that it was not necessary for it to be retained in these bankruptcy cases and that payment on account of such OCB Tax Services would be paid consistent with past practices and in the ordinary course of the Debtors' ongoing business operations. Thus, prior to approval of Grant Thornton's retention with respect to the Plan Services (as further described below), the OCB Tax Services, including the billing and payment process, were not subject to the Interim Compensation Order or other fee procedures applicable to professionals retained in these bankruptcy cases.

**B. Services for Which Grant Thornton was Subsequently Retained Relating to the Debtors' Plan Confirmation Efforts and Bankruptcy Administration**

4. In January 2021, the Debtors requested that Grant Thornton provide additional tax structuring services that directly related to the development of the Debtors' chapter 11 plan of reorganization in these bankruptcy cases (the "Plan"), including certain complicated tax related implications of the new entity ("Newco") anticipated to be created in the bankruptcy reorganization. As a result of this requested expansion in the scope of work being provided, on or about January 20, 2021, Grant Thornton and the Debtors entered into that certain *Statement of Work for Tax Structuring Services* (the "Tax Structuring Plan-Related SOW").

5. On April 13, 2021, the Debtors filed the *Application of Debtors for Authority to Retain and Employ Grant Thornton LLP as Tax Structuring Consultants to the Debtors Nunc Pro Tunc to January 20, 2021* [Docket No. 2636], and the Court entered the Retention Order on April 28, 2021.

6. In August 2021, the Debtors requested that Grant Thornton further expand the scope of its retention and provide additional services related to their Plan confirmation efforts. Specifically, the Debtors and Grant Thornton entered into the *Statement of Work for Advisory Services*, dated August 25, 2021 (the “**Valuation Services Plan-Related SOW**”), pursuant to which Grant Thornton was retained, subject to Court approval, to provide valuation advisory services to the Debtors relating to the Plan and the formation of the Newco as provided therein. The Debtors and Grant Thornton also entered into the *Statement of Work for Employment Tax Services & State Corporate Income/Franchise Tax Nexus Analysis Services*, dated August 26, 2021 (the “**Tax Analysis Plan-Related SOW**”), pursuant to which Grant Thornton was retained, subject to Court approval, to provide tax analysis for certain employment and other tax issues relating to the Plan and formation of the Newco as provided therein.

7. On September 10, 2021, the Debtors filed the *Application of Debtors for Authority to Supplement Retention and Employment of Grant Thornton LLP for Tax Analysis and Valuation Services Effective September 1, 2021* [Docket No. 3761], and the Court entered the Supplemental Retention Order on September 28, 2021.

8. In or around September 2022, the Debtors requested that Grant Thornton further expand the scope of its retention by providing certain business advisory services to the Debtors. On September 27, 2022, the Debtors and Grant Thornton entered into the following agreements (collectively, the “**BAS Agreements**”): (i) the engagement letter, including *Attachment A* –

*STANDARD GRANT THORNTON LLP ENGAGEMENT TERMS* attached thereto; and (ii) the *Statement of Work (SOW) for Advisory Services*. On October 4, 2022, the Debtors filed the *Application of Debtors for Authority to Supplement Retention and Employment of Grant Thornton LLP for Business Advisory Services Effective September 27, 2022* [Docket No. 5113], and the Court entered the Second Supplemental Retention Order on October 20, 2022 [Docket No. 5188].

9. Pursuant to the Retention Order, the Supplemental Retention Order and the Second Supplemental Retention Order, compensation and reimbursement for the services provided under the Tax Structuring Plan-Related SOW, the Valuation Services Plan-Related SOW, the Tax Analysis Plan-Related SOW and the BAS Agreements (collectively, the “**Plan Services**”) are subject to, and must be in compliance with, the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any other applicable procedures and orders of the Court for allowance of monthly, interim and final fee applications.

#### **SUMMARY OF REQUESTED COMPENSATION FOR THE FEE PERIOD**

10. By this Nineteenth MFS, Grant Thornton seeks compensation and reimbursement of expenses in the total amount of \$96,389.20, which is composed of:

- a. Compensation and Reimbursement for Plan Services: Compensation and reimbursement of expenses in the total amount of \$41,954.20 on account of: (i) compensation in the amount of \$33,623.20, representing 80% of the total amount of reasonable compensation for actual, necessary Plan Services that Grant Thornton incurred during the Fee Period in the amount of \$42,029.00; plus (ii) reimbursement in the amount of \$8,331.00, representing 100% of the total amount of actual, reasonable and necessary expenses incurred by Grant Thornton during the Fee Period.

b. Compensation for OCB Tax Services: Compensation in the total amount of \$54,435.00, representing 100% of the total amount of reasonable compensation for actual, necessary OCB Tax Services that Grant Thornton has incurred during the Fee Period. Because of Grant Thornton's retention in these bankruptcy cases by order entered April 28, 2021, out of an abundance of caution and for purposes of full disclosure, Grant Thornton is including in this Nineteenth MFS the outstanding amount owed in the ordinary course of business for which payment has not yet been made relating to the OCB Tax Services.

#### **ITEMIZATION OF SERVICES RENDERED AND DISBURSEMENTS INCURRED**

11. Attached hereto as **Exhibit A** is a chart of the number of hours expended and fees incurred (on an aggregate basis) by Grant Thornton consultants during the Fee Period with respect to each project category billed to the Plan Services. As reflected in **Exhibit A**, Grant Thornton consultants expended a total of 63.40 hours and incurred \$42,029.00 in fees during the Fee Period in connection with the Plan Services. Pursuant to this Nineteenth MFS, Grant Thornton seeks reimbursement for 80% of such fees, totaling \$33,623.20.

12. Attached hereto as **Exhibit B** is a chart of Grant Thornton consultants that billed time to the Plan Services, including the standard hourly rate for each consultant who rendered Plan Services to the Debtors in connection with these chapter 11 cases during the Fee Period, and the title, hourly rate, aggregate hours worked and the amount of fees earned by each consultant. The blended hourly billing rate of consultants for all Plan Services (including hours spent on fixed fee matters, if any) provided during the Fee Period is \$662.92.

13. Attached hereto as **Exhibit C** is a chart of necessary and out-of-pocket expenses incurred by Grant Thornton in the amount of \$8,331.00 in connection with being provided professional services during the Fee Period and seeking compensation for such services in these bankruptcy cases. In connection with Grant Thornton's retention in these bankruptcy cases, at the Debtors' request, Grant Thornton utilized its own outside bankruptcy counsel to assist Grant Thornton with its retention and fee approval procedures. Pursuant to the Retention Order:

"Grant Thornton's reimbursable expenses may include the reasonable and necessary actual, documented out-of-pocket costs, fees, disbursements, and other charges of Grant Thornton's external legal counsel (without the need for such legal counsel to be retained as a professional in the chapter 11 cases); provided, that, if Grant Thornton seeks reimbursement from the Debtors for attorneys' fees and expenses pursuant to the Engagement Agreement, the invoices and supporting time records for the attorneys' fees and expenses shall be included in Grant Thornton's own applications, both interim and final, and these invoices and time records shall be subject to the approval of the *[sic]* Court pursuant to sections 330 and 331 of the Bankruptcy Code, but without regard to whether such attorneys have been retained under section 327 of the Bankruptcy Code, and without regard to whether such attorneys' services satisfy section 330(a)(3)(C) of the Bankruptcy Code."

Retention Order, ¶ 4. In accordance with the Retention Order, **Exhibit C** includes the invoices and supporting time records for Grant Thornton's outside legal counsel that constitute the reasonable and necessary actual, documented out-of-pocket costs, fees, disbursements, and other charges incurred by Grant Thornton in connection with utilizing such external legal counsel.

14. Attached hereto as **Exhibit D1** are the time records of Grant Thornton for the Fee Period organized by month and project category with a daily time log describing the time spent by each consultant during the applicable Fee Period in connection with the Plan Services. **Exhibit D2** are copies of Grant Thornton's invoices relating to such time records.

15. Attached as **Exhibit E** are invoices for the total amount of reasonable compensation for actual, necessary OCB Tax Services that Grant Thornton incurred covering the Fee Period. In light of Grant Thornton's retention in these bankruptcy cases by order entered April 28, 2021, out

of an abundance of caution and for purposes of full disclosure, Grant Thornton is including this disclosure of outstanding amounts owed in the ordinary course of business for which payment has not yet been received relating to the OCB Tax Services.

**Notice**

16. The Debtors will provide notice of this Nineteenth MFS in accordance with the Interim Compensation Order. Grant Thornton submits that no other or further notice be given.

**WHEREFORE**, Grant Thornton, in connection with services rendered on behalf of the Debtors, respectfully requests compensation in the aggregate amount of \$96,389.20, composed of: (i) \$33,623.20, which is equal to 80% of the total amount of reasonable compensation for actual, necessary consulting services that Grant Thornton incurred during the Fee Period (*i.e.*, \$42,029.00) on account of the Plan Services; plus (ii) 100% of the actual, reasonable and necessary expenses for which Grant Thornton seeks reimbursement on account of the Plan Services in the amount of \$8,331.00; plus (iii) 100% of the total amount of reasonable compensation in the amount of \$54,435.00 for actual, necessary OCB Tax Services that Grant Thornton incurred through March 31, 2023.

April 28, 2023  
New York, NY

**GRANT THORNTON LLP**



Raymond Werth  
Partner, Grant Thornton LLP  
757 Third Ave., 9th Floor  
New York, NY 10017  
Telephone: (212) 599-0100

**EXHIBIT A**

**SUMMARY OF PLAN SERVICES BY CATEGORY**  
**(For Fee Period March 1, 2023 through March 31, 2023)**

Time Category	Category Descriptions	Exhibit	Total Billed Hours	Total Fees Incurred
Business Advisory Services: General Analysis	This category includes activities associated with the general business advisory services related to the general analysis of the accounting and finance function, management processes, and understanding of EBITDA.	D1	63.40	\$42,029.00
<b>TOTAL</b>			<b>63.40</b>	<b>\$42,029.00</b>

**EXHIBIT B**

**SUMMARY OF HOURLY PLAN SERVICES BY PROFESSIONAL  
(For Fee Period March 1, 2023 through March 31, 2023)**

<b>LAST NAME</b>	<b>FIRST NAME</b>	<b>TITLE</b>	<b>TOTAL HOURS</b>	<b>HOURLY RATE</b>	<b>TOTAL COMPENSATION</b>
Barenbaum	Glenn	Partner	0.5	\$955.00	\$4,775.00
Flynn	Meighan	Senior Associate	24.5	\$515.00	\$12,617.50
Sachdeva	Surbhi	Manager	11.0	\$675.00	\$7,425.00
Shahkarami	Sean	Director	27.4	\$785.00	\$21,509.00
<b>TOTAL</b>			<b>63.4</b>		<b>\$42,029.00</b>

**EXHIBIT C**

**SUMMARY OF OUT-OF-POCKET EXPENSES AND SUPPORTING INVOICES**

<b>CATEGORY</b>	<b>AMOUNT</b>
External Legal Counsel (See Attached Supporting Invoices)	\$8,331.00
<b>TOTAL</b>	<b>\$8,331.00</b>



Sklar Kirsh, LLP  
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 Los Angeles, CA 90067  
 (310) 845-6416 MAIN  
 accounting@sklarkirsh.com  
 Tax I.D. 37-1711630

Grant Thornton, LLP  
 Attn: Chris Stathopoulos  
 171 N. Clark Street, Suite 200  
 Chicago, IL 60601  
 chris.stathopoulos@us.gt.com; Liz.Piechnik@us.gt.com

April 12, 2023

Invoice #56053

Due Upon Receipt

For Professional Services Rendered Through March 31, 2023

Matter: Purdue Pharma - Legal Services

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
03/02/2023	KKF	Exchanged emails with K. Somers to request and coordinate filing of 17th MFS with Davis Polk.	0.10	\$670.00	\$67.00
03/03/2023	KKF	Drafted emails to T. Nobis, P. Schwartzberger and C. McDonald re: filing of 17th MFS and related LEDES files.	0.10	\$670.00	\$67.00
03/07/2023	ISL	Review and address fee examiner comments and response thereto.	0.20	\$750.00	\$150.00
	KKF	Reviewed fee examiner letter objection to 5th Interim Fee Application (0.1). Drafted email to Grant Thornton teams to address issues in letter (0.2).	0.30	\$670.00	\$201.00
03/08/2023	KKF	Telephone conference with G. Barenbaum re: detailed time entries and proposed settlement options regarding 5th Interim Fee Application (0.2). Exchanged correspondence with C. Robertson and K. Somers re: confidentiality issues with updated time entries (0.1).	0.30	\$670.00	\$201.00
03/09/2023	KKF	Telephone conference with D. Klauder re: fee examiner issues with 5th Interim Fee Application.	0.20	\$670.00	\$134.00
03/10/2023	ISL	Review fee examiner analysis and cost to fight and additional fees unlikely recoverable.	0.40	\$750.00	\$300.00
	KKF	Reviewed and responded to D. Klauder re: resolution of issues in 5th interim fee application (0.1). Communicated with R. Werth and G. Barenbaum re: same and authority to settle (0.3).	0.40	\$670.00	\$268.00
03/13/2023	KKF	Telephone conference with C. Stathopoulos re: status of case and open issues on retention and fee applications (0.2). Exchanged emails with A. Bender and GT teams re: invoices for February time (0.1).	0.30	\$670.00	\$201.00
03/14/2023	KKF	Reviewed and responded to email from A. Xi re: new statement of work for Global Mobility Services and court approval for same.	0.20	\$670.00	\$134.00
03/15/2023	KKF	Drafted supplemental declaration for tax compliance and GMS compliance ordinary course services.	2.10	\$670.00	\$1,407.00

Grant Thornton LLP

April 12, 2023

Invoice # 56053

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
03/17/2023	KKF	Reviewed docket for objections re: 17th MFS (0.1). Drafted email to C. McDonald re: no objections to 17th MFS and status of payment thereof (0.1). Revised Supplemental Werth Declaration re: new SOWs for ordinary course of business tax compliance and GMS compliance (0.2). Drafted emails to R. Werth, J. Neeley and K. Somer re: filing supplemental declaration (0.2).	0.60	\$670.00	\$402.00
03/20/2023	KKF	Prepared for hearing (1.1). Reviewed order approving fee application per A. Schwartz request for final signoff (0.3).	1.40	\$670.00	\$938.00
03/21/2023	ASB	Assembled invoices and emails in preparation for 18th fee application.	0.30	\$375.00	\$112.50
	KKF	Prepared for hearing (0.3). Attended hearing on 5th interim fee application (0.6). Responded to inquiry from B. Angstadt re: tax consulting work bill for Swiss accounting issues (0.2). Drafted email to Grant Thornton teams re: open items for completion of February MFS (0.1).	1.20	\$670.00	\$804.00
03/22/2023	ASB	Prepared draft of 18th Fee Statement.	1.20	\$375.00	\$450.00
	KKF	Reviewed business advisory services entries for confidentiality issues (0.4). Exchanged emails with A. Schwartz and K. Somers re: confidentiality issues (0.1). Exchanged emails with S. Shahkarami re: confidentiality review and revisions to same (0.2).	0.70	\$670.00	\$469.00
	KKF	Reviewed status of MFS information from Grant Thornton teams (0.2). Email to A. Bender re: same and coordination of preparation for 18th MFS (0.1). Reviewed and responded to inquiry from C. McDonald re: payment amount of 17th MFS (0.2).	0.50	\$670.00	\$335.00
03/24/2023	KKF	Exchanged emails with G. Barenbaum and S. Shahkarami re: status of February MFS.	0.10	\$670.00	\$67.00
03/27/2023	KKF	Exchanged emails with M. Ciazzo, A. Xi and A. Bender re: status of outstanding information for 18th MFS (Feb).	0.10	\$670.00	\$67.00
03/28/2023	ASB	Prepared draft of 18th Monthly Fee Statement.	2.40	\$375.00	\$900.00
	KKF	Exchanged emails with A. Schwartz and K. Somer re: status of entry of order on interim fee application and timing of payments (0.1). Responded to email from S. Shahkarami re: status of interim fee approval and timing of outstanding payments (0.2).	0.30	\$670.00	\$201.00
	KKF	Reviewed and revised 18th MFS for February based on recent pleadings filed in case.	0.40	\$670.00	\$268.00
03/29/2023	ASB	Assembled final version of 18th Monthly Fee Statement for signature.	0.50	\$375.00	\$187.50
For professional services rendered			14.3 hrs	\$8,331.00	
<b>SUBTOTAL</b>				\$8,331.00	
Total amount of this bill				\$8,331.00	

Grant Thornton LLP

April 12, 2023

Invoice # 56053

	Previous balance	\$16,000.60
04/10/2023	Payment - Thank you, Check # 001101384	(\$9,575.60)
04/10/2023	Payment - Thank you, Check # 001101384	(\$6,425.00)
	Total Payments and Adjustments	<hr/> (\$16,000.60)
	Balance due upon receipt	<hr/> <hr/> \$8,331.00

**Timekeeper Summary**

Name	Initials	Title	Hours	Rate	Amount
Ian S. Landsberg	ISL	Partner	0.60	\$750.00	\$450.00
Kelly K. Frazier	KKF	Of Counsel	9.30	\$670.00	\$6,231.00
Amy S. Bender	ASB	Paralegal	4.40	\$375.00	\$1,650.00

It is a pleasure working with you. We appreciate your business.

**EXHIBIT D1**

**DETAILED TIME ENTRIES FOR PLAN SERVICES**  
**(Project Category: *Business Advisory Services – General Analysis*)**

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Sachdeva, Surbhi	Manager	3/1/2023	1.60	675	1,080.00	Internal quality review and release of working capital and net debt and debt-like items analysis
Shahkarami, Sean	Director	3/1/2023	3.10	785	2,433.50	Review working capital presentation to Mr. Darragh and PJT and provide comments to team members
Flynn, Meighan Patricia	Senior Associate	3/1/2023	0.90	515	463.50	Quality review and update working capital analysis and debt/debt-like items based on comments from senior team members
Sachdeva, Surbhi	Manager	3/2/2023	0.60	675	405.00	Call for working capital and net debt walk through with Keith Darragh and PJT and receive initial comments - team call to prevent redundant calls
Sachdeva, Surbhi	Manager	3/2/2023	0.60	675	405.00	Review and update of working capital and net debt analysis basis discussion with Mr. Darragh
Flynn, Meighan Patricia	Senior Associate	3/2/2023	0.60	515	309.00	Call with Mr. Darragh and PJT to discuss working capital and debt/debt-like items analysis and discuss initial comments/concerns - team call to prevent redundant calls
Flynn, Meighan Patricia	Senior Associate	3/2/2023	1.60	515	824.00	Updates to working capital and net debt analysis including updated bridge to PJT working

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
						capital and purchase agreement per discussion with Mr. Darragh
Shahkarami, Sean	Director	3/2/2023	0.60	785	471.00	Call with Keith Darragh and PJT to discuss working capital and net debt/debt-like items analysis - team call to prevent redundant calls
Shahkarami, Sean	Director	3/2/2023	2.90	785	2,276.50	Obtain and read the purchase agreement terms and accounting principles from PJT analysis, make notes on differences from GT analysis.
Shahkarami, Sean	Director	3/2/2023	3.80	785	2,983.00	Update working capital and net debt analysis per discussion with Mr. Darragh and the purchase agreement terms per PJT
Shahkarami, Sean	Director	3/2/2023	1.30	785	1,020.50	Review support provided by Keith Darragh for the gross up to accounts receivable
Sachdeva, Surbhi	Manager	3/3/2023	1.20	675	810.00	Review and update of working capital bridge to PJT purchase agreement analysis utilizing Mr. Darragh provided information
Flynn, Meighan Patricia	Senior Associate	3/3/2023	2.70	515	1,390.50	Update working capital analysis, including bridge to purchase agreement working capital, and net debt
Sachdeva, Surbhi	Manager	3/6/2023	2.40	675	1,620.00	Update and review working capital analysis and bridge to purchase agreement per additional information provided by Keith Darragh
Flynn, Meighan Patricia	Senior Associate	3/6/2023	0.90	515	463.50	Review and update working capital analysis and bridge GT

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
						analysis to purchase agreement working capital
Sachdeva, Surbhi	Manager	3/7/2023	1.10	675	742.50	Review and update of working capital and net debt analysis with senior leads to discuss the new adjustment for accounts receivable rebalancing and bridge to purchase agreement
Flynn, Meighan Patricia	Senior Associate	3/7/2023	2.10	515	1,081.50	Updates to working capital and net debt/debt-like items analysis, working capital bridge to purchase agreement & prepare external copy for distribution
Sachdeva, Surbhi	Manager	3/7/2023	0.90	675	607.50	Call with Mr. Darragh to discuss working capital and net debt analysis, namely differences between GT analysis and PJT purchase agreement. team call to prevent redundant calls
Flynn, Meighan Patricia	Senior Associate	3/7/2023	0.90	515	463.50	Call with Mr. Darragh to discuss working capital and net debt analysis and address differences in GT analysis from purchase agreement - team call to prevent redundant calls
Shahkarami, Sean	Director	3/7/2023	0.90	785	706.50	Call with client to describe key differences between GT analysis and purchase agreement. Call with Keith Darragh, Glenn Barenbaum, Surbhi Sachdeva and Meighan Flynn. Team call to prevent redundant calls.
Shahkarami, Sean	Director	3/8/2023	2.80	785	2,198.00	Review of purchase agreement and purchase agreement exhibits; provide comments to team for preparation of updated working capital bridge

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Shahkarami, Sean	Director	3/8/2023	3.40	785	2,669.00	Review and update bridge schedule to illustrate differences between purchase agreement and GT working capital analysis.
Shahkarami, Sean	Director	3/8/2023	1.30	785	1,020.50	Provide revisions to GT working capital and net debt/debt-like items analysis per discussion with Mr. Darragh and PJT and updated financials provided
Flynn, Meighan Patricia	Senior Associate	3/8/2023	1.30	515	669.50	Review updated financials provided and begin updates to working capital and net analysis / bridge to purchase agreement basis updated information provided
Sachdeva, Surbhi	Manager	3/9/2023	1.60	675	1,080.00	Review and update of the working capital analysis and bridge from adjusted working capital to purchase agreement working capital basis the information/data provided by Mr. Keith Darragh on 3/8
Shahkarami, Sean	Director	3/9/2023	0.60	785	471.00	Call with Mr. Darragh and PJT banking advisors to discuss revised purchase agreements and GT bridge to revised purchase agreement working capital schedule. Team call to prevent redundant calls.
Shahkarami, Sean	Director	3/9/2023	3.60	785	2,826.00	Revise the workign capital aalysis bridge schedule to illustrate differences from GT working capital analysis to the revised purchase agreement working capital exhibit.

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Shahkarami, Sean	Director	3/9/2023	3.10	785	2,433.50	Review the revised purchase agreement and working capital exhibit in purchase agreement and provide comments to the team
Flynn, Meighan Patricia	Senior Associate	3/9/2023	6.90	515	3,553.50	Review and update working capital and net debt analysis, including bridge to updated financials & purchase agreement based on comments from senior team members
Flynn, Meighan Patricia	Senior Associate	3/9/2023	0.60	515	309.00	Call with Keith Darragh & PJT to discuss working capital / net debt analysis & bridge to PJT purchase agreement analysis - team call to prevent redundant calls
Sachdeva, Surbhi	Manager	3/9/2023	0.60	675	405.00	Call with Keith Darragh and bankers to walk through the updated working capital and net debt analysis and purchase agreement bridge - team call to avoid redundant calls
Sachdeva, Surbhi	Manager	3/9/2023	0.40	675	270.00	Update net debt for quantified severance and working capital for narrative/row naming convention, create external book and send out to client post call with Mr. Darragh and bankers
Flynn, Meighan Patricia	Senior Associate	3/10/2023	6.00	515	3,090.00	Review, update, and quality check databook (including working capital / net debt analysis updates) for preparation of external distribution
Barenbaum, Glenn P.	Partner	3/10/2023	0.50	955	477.50	Conference call with Terrence Ronan and Keith Durragh regarding the elements on the net working capital analysis. Present from GT was

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
						Barenbaum and Sean Shahkarami
<b>TOTAL</b>			<b>63.4</b>		<b>\$42,029.00</b>	

**EXHIBIT D4**

**INVOICES FOR PLAN SERVICES**

The following is a summary of the invoices relating to Plan Services provided by Grant Thornton during the Fee Period. Copies of the actual invoices are attached.

<b>GT Invoice No.</b>	<b>Total Amount</b>	<b>Invoice Date</b>	<b>Service Period</b>	<b>Plan Service Provided</b>
954134053	\$42,029.00	4/21/2023	March 1-31, 2023	Business Advisory Services - General
<b>Total:</b>	<b>\$42,029.00</b>			



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For all payments, kindly use remittance instructions below

*To:* Purdue Pharma L.P.  
201 Tresser Boulevard  
Stamford, CT 06901-3431

*Date:* April 21, 2023

**Bill Number:** 954134053

**Client-Assignment Code:** 0200102-00024

Professional fees for Business Advisory Services rendered for the month of  
March 2023

\$ 42,029.00

**Total Amount of Bill:** \$ 42,029.00

*Terms:* As agreed upon  
Federal ID No. 36-6055558

**EXHIBIT E**

**INVOICES FOR OCB TAX SERVICES**

The following is a summary of the invoices relating to OCB Tax Services for which Grant Thornton seeks reimbursement pursuant to the Nineteenth MFS. Copies of the actual invoices also are attached.

<b>GT Invoice No.</b>	<b>Amount</b>	<b>Invoice Date</b>	<b>Service Period</b>	<b>Type of OCB Tax Services</b>
954127493	\$7,265.00	4/10/2023	February 2023 Compliance processed in March 2023; Review of January's invoices filed with February's returns due in March 2023	Sales and Use Tax Compliance Services
954139077	\$47,170.00	4/27/2023	Tax Compliance Services for the year ended December 31, 2022	2022 Tax Compliance Services
<b>TOTAL</b>	<b>\$54,435.00</b>			



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*To:* Purdue Pharma L.P.  
201 Tresser Boulevard  
Stamford, CT 06901-3431

*Date:* April 10, 2023

**Bill Number:** 954127493

**Client-Assignment Code:** 0200102-00016

Sales & Use Tax Compliance & Invoice Review

February 2023 Compliance processed in March 2023

COMPLIANCE TOTAL	\$	2,000.00
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Review of January Invoices filed with February returns due in March 2023 (filed on a one-month lag), notices & consulting

INVOICE REVIEW & CONSULTING TOTAL	\$	5,265.00
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<b>Total Amount of Bill:</b>	\$	<b><u>7,265.00</u></b>
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*Terms:* As agreed upon  
Federal ID No. 36-6055558



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*To:* Purdue Pharma L.P.  
201 Tresser Boulevard  
Stamford, CT 06901-3431

*Date:* April 27, 2023

**Bill Number:** 954139077

**Client-Assignment Code:** 0200102-00026

Progress invoice for tax compliance services for the year ended December 31, 2022	\$ 44,500.00
Expenses, including a 6% administrative charge	2,670.00
<b>Total Amount of Bill:</b>	<b><u>\$ 47,170.00</u></b>

*Terms:* As agreed upon  
Federal ID No. 36-6055558